Amended May 1, 2026

## Table of Contents

**Purpose** **2**

**1.0 Supply Data Verification** **2**

1.1 Determining Supply Data 2
1.2 Verification of Supply Data 4
1.3 Application of the Verification Procedure 6
1.4 Reporting and Documentation Requirements 7
1.5 Verification Steps 8

**2.0 Management Performance (pre-2025 regulatory amendments)** **12**

2.1 Definitions and Background 13
2.2 Management of EEE 18

**3.0 Recovery Credits Transferred** **19**

**Appendix A: ITT/AV Weight Conversion Factors** **20**

**Appendix B: Lighting Weight Conversion Factors** **26**

**Appendix C: Sampling Methodology** **27**

**Revision History** **28**

## Purpose

This registry procedure is incorporated by reference into the Electrical and Electronic Equipment (EEE) Regulation, O. Reg. 522/20, under the *Resource Recovery and Circular Economy Act, 2016* S.O. 2016, c. 12, Sched. 1.

The EEE Regulation designates information technology, telecommunications, audio-visual (ITT/AV) and lighting equipment as obligated materials.

This procedure has two main sections:

**Section 1.0** - EEE Supply Data Verification, establishes how producers:

- determine EEE supply data
- verify EEE supply data

**Section 2.0** - EEE Management Performance Audit, establishes how:

- producers, or producer responsibility organizations (PROs) on their behalf, conduct third-party audits of the resources recovered from the management of EEE used and collected in Ontario

It is the intention of the Registrar/Deputy Registrar to review this procedure on a regular basis.

## 1.0 Supply Data Verification

This verification procedure applies to all obligated ITT/AV and lighting producers. It should be read in conjunction with the EEE Regulation.

This procedure is intended to provide guidance to producers, and the qualified person who will be verifying their data, and to support consistent and accurate reporting.

### 1.1 Determining Supply Data

The EEE Regulation requires producers to report the weight of the EEE they supply into Ontario. This information is used to calculate the producer's management requirement.

This reported weight must include all components, parts, or peripherals that come with the product at the time it is sold to the consumer, including batteries. The weight must not include any printed paper or packaging. ITT/AV producers that supply parts and components for their own ITT/AV products may exclude the weight of those parts and components if they are provided to the consumer separately from the main product.

Producers must report the weight of EEE they supply into Ontario separately for each category: ITT/AV and lighting.

To calculate the total weight of EEE supplied into Ontario, producers may need to determine how many units of EEE they supplied.

### a) Determining the number of EEE units

Producers may use one of the following methods to determine the number of EEE units supplied into Ontario:

1. Actual number of units
    - Report the actual number of EEE units supplied into Ontario

2. Calculated units
    - Calculate the number of EEE units using the formula outlined in this procedure for determining the Ontario portion of the EEE units supplied into Canada

Using either methodology does not reduce a producer's responsibility to provide complete, accurate, and reliable supply data. RPRA inspectors may review the reported data and related records at any time to verify compliance.

### b) Determining EEE weight

Producers may use one of the following methods to report the weight of EEE supplied into the Ontario market:

1. Actual weight
    - Report on the actual weight of the EEE.
    - Note: If the actual weight method has been fully explored and is not feasible, producers may use an alternative method (such as weight conversion factors) to achieve the same outcome.

2. Weight conversion factors
    - Calculate weight using the unit-to-weight conversion factors provided by the Registrar:
        - Appendix A: ITT/AV Weight Conversion Factors
        - Appendix B: Lighting Weight Conversion Factors
        - Note: If no conversion factor is available for a product, the producer must report the actual weight.

3. Adjusted weight (packaging removed)
    - Calculate the weight by applying a documented method that removes the weight of the packaging. This involves multiplying the combined product-and-packaging weight by a factor that excludes packaging weight.
    - The producer must keep this methodology on file and provide it to an RPRA inspector upon request.

The options described above do not reduce a producer's responsibility to provide complete, accurate, reliable supply data. RPRA inspectors may review the reported data and related records at any time to verify compliance.

### 1.2 Verification of Supply Data

The EEE Regulation requires producers of EEE to verify the supply data they submit annually to RPRA. Verification must be completed in accordance with this procedure.

Producers that supply tires, batteries, and EEE materials may submit the verification results in a single report. Regardless, each obligated material(s) must still be verified separately and in accordance with the applicable verification procedure.

For both ITT/AV and lighting, the verification must confirm the accuracy of the supply data and the qualifications of the verifier. As part of the verification, the verifier must:

- assess and document whether the producer's method for determining EEE supply is reasonable; and
- obtain and review supporting evidence, as required.

#### Applicable Audit Standard

All supply data verification reports must be prepared in accordance with the Canadian Standard CSRS 4400, *Agreed-upon procedures (AUP) Engagements.*

#### Definitions

For the purposes of this supply data verification procedure:

**"Consumer"** means the end user of a product. It includes an individual who obtains the product for the individual's own use and a business that obtains the product for the business's own use.

**"Large ITT/AV producer" (applicable to 2025 reporting and later**) means an ITT/AV producer with a three-year rolling average supply weight in respect of a calendar year that is equal to or more than 275,000 kilograms.

"**Large lighting producer**" **(applicable to 2025 reporting and later**) means a lighting producer with a three-year rolling average supply weight in respect of a calendar year that is equal to or more than 90,000 kilograms.

**"Product"** means material that is a thing, part of a thing, or combination of things intended for use by a consumer, subject to any alternative meaning or meanings that may be provided for in the regulations.

**“Qualified person”** means an individual, either an employee of the business or a hired third-party, who has one of the following designations and is not the same person who prepared the supply report.

The “qualified person” will be referred to as the **“Verifier”** for the rest of the document:

- CPA (Chartered Professional Accountant) in Canada
- CPA (Certified Public Accountant) in the US
- ACCA (Association of Chartered Certified Accountants) Qualification
- CIA (Certified Internal Auditor)
- CPB (Certified Professional Bookkeeper) in Canada
- RPA (Registered Professional Accountant) in Canada

To be considered “Qualified,” the present status of the Verifier holding one of the above designations must be active and in good standing with the relevant association who issues the designation.

**“Small ITT/AV producer” (applicable to 2025 reporting and later**) means an ITT/AV producer with a three-year rolling average supply weight in respect of a calendar year that is less than 275,000 kilograms.

“**Small lighting producer**” **(applicable to 2025 reporting and later**) means a lighting producer with a three-year rolling average supply weight in respect of a calendar year that is less than 90,000 kilograms.

**“Supply”** means:

a. to offer the product for sale, expose it for sale or possess it for sale,
b. to distribute the product, whether for consideration or not, and
c. to lease the product, offer it for lease, expose it for lease or have it in possession for lease.

**“Verifier"** has the same meaning as “Qualified person” for the purpose of this procedure.

**“Weight of ITT/AV”** means the weight of ITT/AV includes all components, parts, or peri pherals, including batteries, that are provided with the product at the time of supply to the consumer, but must exclude the weight of any printed paper or packaging supplied with the product.

**“Weight of lighting”** means the weight of lighting supplied to consumers separately from other producers, excluding the weight of any printed paper or packaging that may be supplied with the lighting.

For the purposes of this supply data verification procedure applicable to reporting prior to 2025 (*the following producer definitions only apply to supply data required to be reported before December 31, 2024):*

**“Large ITT/AV producer” (pre-2025 reporting)** means an ITT/AV producer with a minimum management requirement from previous calendar year that is equal to or more than 200,000 kilograms.

“**Large lighting producer” (pre-2025 reporting)** means a lighting producer with a three-year rolling average supply weight from previous calendar year that is equal to or more than 90,000 kilograms.

**“Small ITT/AV producer” (pre-2025 reporting)** means an ITT/AV producer with a minimum management requirement from previous calendar year that is less than 200,000.

“**Small lighting producer**” **(pre-2025 reporting)** means a lighting producer with a three-year rolling average supply weight from previous reporting period that is less than 90,000 kilograms.

## 1.3 Application of the Verification Procedure

### ITT/AV producers

ITT/AV producers must report their supply data from two years before the reporting date to RPRA (for example, 2020 supply data is reported in 2022). Supply data verification is conducted on the supply data reported in a subject year, and the verification report is submitted along with the supply report.

In 2022, all registered ITT/AV producers were required to submit a supply verification report with their supply report.

From 2023 and onwards, large ITT/AV producers are required to submit a verification report prepared in accordance with this procedure.

### Lighting producers

Lighting producers must report their supply data from two years before the reporting year (for example, 2021 supply data is reported in 2023). Supply data verification is conducted on the supply data reported in a subject year, and the verification report is submitted along with the supply report.

In 2024, all registered lighting producers were required to submit a supply data verification report with their supply report.

From 2025 onwards, large lighting producers are required to submit a verification report prepared in accordance with this procedure.

### Newly registered producers

All producers that register after 2022 (ITT/AV) or 2024 (lighting) are required to submit a verification report for their first full calendar year of EEE supply. Producers that begin supplying EEE into the Ontario market or otherwise become obligated partway through a calendar year are not required to complete verification for that partial year.

**Small producers**

The following producers may not be required to submit an additional verification report:

- Small ITT/AV producers that have submitted a verification report since 2022
- Small lighting producers that have submitted a verification report since 2024

Every year, a sample of small producers may be selected for inspection. All EEE producers, regardless of their size, remain subject to inspection at any time.

If issues or exceptions are identified, RPRA may conduct a more comprehensive review. It is the responsibility of the EEE producer to confirm they continue to meet the threshold of a small producer each year.

### 1.4 Reporting and Documentation Requirements

The verification report must:

- Include factual findings on the accuracy and completeness of the reported supply weights for each procedure performed.
- Clearly describe and explain any discrepancies identified, such as:
  - over- or under-reporting of supply weights,
  - reasons for variance,
  - impacts, and
  - the final verified weight
- Include the verifier's name, title, and signature.
- Provide supporting documentation, if applicable, in Excel or Word format.

The requirement to describe the verification process in the verification report can be met by referencing this procedure, as long as the Verifier:

- completes the verification steps outlined below, and
- reports the factual findings from those steps.

Producers may choose one of the following options:

- Option A: submit a report that includes the factual findings and description of any exceptions identified.
- Option B: retain the Verifier to complete additional verification steps, if recommended by the Verifier. In this case, the reports must include:
  - the reasoning for the additional verification steps,
  - a description of those steps, and
  - the related factual findings.

In some situations, the Verifier may not be able to complete one or more of the required verification steps. If this happens, the Verifier may carry out alternative verification steps, where appropriate. In these cases, the verification report must:

- identify the steps that could not be completed,
- explain why those steps could not be completed, and
- describe the alternative or additional steps that were completed instead.

This verification procedure does not limit RPRA's authority to otherwise request or review relevant records or data.

### 1.5 Verification Steps

In 2025, the Ontario government amended the EEE Regulation. The amendments impact the supply data verification procedure, including the removal of waste reduction incentives from management requirement calculations starting in 2025.

As a result, for supply data reporting which was required before December 31, 2024 (Pre-2025), producers and Verifiers must follow the additional applicable verification steps.

#### Step 1: Document key background information

The Verifier must document responses to the following questions:

- What supply weight is reported to RPRA for each obligated material?
    - A detailed breakdown of each obligated material with respective weight is required.

- What is the producer's marketing and sales process, including how products are supplied in Ontario (for example, e-commerce or retail sales)?

- How does the producer track products supplied into Ontario separately from products supplied in other provinces?

- How are SKUs (Stock Keeping Unit) set up in the producer's system (ERP, database, or other), and what product specifications are included (for example, product weight, product description, brand name)?

- What are the producer's obligations under the EEE Regulation based on the definition of a producer?

- What brand names does the producer have collection and resource recovery obligations for?

- What is the producer's methodology for determining how the products were supplied into Ontario (based on the definition of "supply")?

- What is the step-by-step process used to prepare the product supply report, including:
    - Systems or applications used to track product supply, and
    - Reports generated to support the data. (Ensure that all details required to understand how the product supply report is prepared are documented.)

- How does the producer determine which products are included in the product supply report and which ones, if any, are excluded, based on the definitions in the Batteries and EEE Regulations?
    - If actual weight methods have not been used, an explanation of how the use of actual weights was fully explored and determined not to be feasible

**Step 2: Verify obligated products and reported weight(s)**

The Verifier must assess how the producer determines which products are included or excluded from the supply report, based on the EEE Regulation.

Select sample(s) of obligated SKUs in accordance with Appendix C, and for each SKU:

- If **actual weight** is used, confirm it matches the manufacturer's specifications.
- If **calculated weight** is used:
    - compare the calculation to the weight conversion factors (WCFs) in Appendix A and Appendix B**;**
    - confirm the product was reported in the correct category; and confirm the WCFs were applied correctly.
- If discrepancies are identified, document: the verified weight, the variance and the impact on the total supply weight reported to RPRA.

**Step 3: Verify the number of units reported**

Validate the accuracy of the product units reported. Provide details of findings.

- If **actual number** of units is used, agree to the producer's sales records to validate the total units reported.
- If **calculated number** of units is used:
    - Agree the Ontario population to the most recent Statistics Canada official census,
    - Agree the population of each province and territory in Canada in which the
      producer sells ITT/AV and/or lighting to the most recent Statistics Cana da official census, and
    - Recalculate the number of Ontario units supplied based on the following formula:

**(P1/P2) x Canada National Sales**

Where:

“P1” is the population of Ontario, as reported by Statistics Canada in the **most recent** official census.

“P2” is the total population of provinces and territories in Canada in which the producer sells ITT/AV and/or lighting, as reported by Statistics Canada in the **most recent** official census.

“Canada National Sales” is the total units of ITT/AV and/or lighting producer sold in Canada in the calendar year.

**Step 4: Verify non-obligated products**

Select sample(s) of non-obligated SKUs in accordance with Appendix C.

For each sample selected, verify that they do not meet the definition of “ITT/AV” or “lighting,” as applicable, based on the SKU selected.

If any discrepancies are noted, provide details of the findings including the verified weight and its impact on the total supply weight reported to RPRA.

**Step 5: Confirm accuracy and completeness of reporting**

Sample at least one month of data in accordance with Appendix C (or more, if appropriate) and compare:

- Raw sales data, and
- The obligated product supply report.

The Verifier must:

- Review variances,
- Assess whether they are reasonable, and
- Obtain explanations from management where needed.

In subsequent years, a different month or period must be selected.

**Step 6: Review manual adjustments**

Select sample(s) in accordance with Appendix C of manual adjustments made to the product supply report and assess if they are reasonable. Provide details of findings.

For example, products supplied into Ontario and subsequently shipped out of Ontario will result in an adjustment to the supply report.

**Step 7: Reporting on behalf of other brand holders**

Confirm whether any of the supply weight includes weight reported on behalf of other brand holders. If so, what are the weights and brand(s)? Does the producer have an agreement with the brand holder to report on their behalf?

**Additional Pre-2025 Steps**

**Step 8: Verification steps for management reductions**

Producers/Verifiers are required to verify in accordance with the applicable verification procedures to determine the appropriateness, accuracy and completeness of the reductions of management requirement reported to RPRA.

Three distinct methods of reducing the management requirement are possible, and the verifier must select and follow the verification step that is applicable to each category of management reduction method and material type(s). The selected step(s) shall be followed in full to ensure the verification is complete, consistent and aligned with the established verification requirements.

**Note: A producer's total management requirement can only be reduced by 50% or less**.

**Step 9.1: Post-consumer recycled content** (both ITT/AV and Lighting)

EEE producers that claim post-consumer recycled content are expected to have a qualified third-party verification performed by an independent product certification body or another third party that is qualified to provide such verification.

The verification is expected to include findings about the accuracy of the total weight of the post-consumer recycled content included. The third party is expected to do the following:

- Document the producer's step-by-step methodology to determine the total weight of post-consumer content claimed.
- Conduct a review of the actual bill of material and receipt for the specified recycled content product. Trace and validate the weight of the recycled content in the EEE to the products supplied.
- Identify what types of materials are included in the post-consumer product (i.e. only glass and plastic contained in EEE, and post-consumer recycled content such as metal and plastic in batteries supplied in or with EEE can count towards a reduction), and
- Assess the accuracy of the post-consumer content weight in the new product for which supply data is being provided.

**Step 9.2: Manufacturer's warranty** (ITT/AV only)

The Verifier is expected to perform the following:

- Obtain and read the producer's corporate warranty policy.

- Select sample(s) of warranty claims in accordance with Appendix C and agree the warranty period to the producer's warranty policy (eligible warranty periods start one year from the date of purchase).
- Recalculate the producer's total warranty reduction by taking the weight of the material for which the warranty was provided and applying a 5% reduction for each full calendar year under warranty after one year from the date of purchase.
- Select sample(s) of warranty claims in accordance with Appendix C and ensure customers did not incur any additional charges by tracing to the replacement orders.

**Step 9.3: Right to repair** (ITT/AV only)

The Verifier is expected to do the following:

- Validate if the producer provides information to the consumer at no charge regarding how to repair the product (e.g. online repair manual or free repair hard copy manual).
- Select sample(s) of repair orders in accordance with Appendix C and document the following for each:
    - Whether the customer was charged for tools or parts;
    - Whether the information, tools, and parts are still available to the customer at the time the producer reports the supply data;
    - Whether the producer only applied a 10% reduction to the product category that offered a repair option. For any product type that does not have a repair order, confirm with management any policy or documentation to support the provision of repair tool/parts/information to the customer for free repair; and
- Recalculate the producer's total right to repair reduction by taking the weight of the product for which a valid repair option was provided and multiplying it by 10%.

**Note**: Verifier is expected to validate the maximum reduction for ITT/AV:

- Verify the total management reduction claimed by the ITT/AV producer, including post-consumer content, warranty, and right to repair.

Validate that this total is less than 50% of the total supply weight.

## 2.0 Management Performance (pre-2025 regulatory amendments)

**This section will be updated to reflect regulatory amendments made in 2025.**

Note: RPRA is delaying the requirement for producers and PROs of EEE to submit a performance audit report in 2026, due to the finalization of this procedure. Producers and PROs will be required to submit their first performance audit report at a later time, to be confirmed in consultation with PROs, and in accordance with the finalized

procedure. RPRA will communicate directly with producers and PROs regarding the delayed performance audit requirements.

### 2.1 Definitions and Background

An “EEE processor”, as defined in the EEE Regulation, means a person who processes, for the purpose of resource recovery, EEE used by a consumer in Ontario.

For the purposes of this procedure, a downstream processor is a person that receives materials derived from EEE used and collected in Ontario. The materials are provided by an EEE processor to a downstream processor for the purpose of further processing. A downstream processor is not an EEE processor for the materials it receives from the upstream processing of EEE. A battery processor is not a downstream EEE processor.

For the purposes of this procedure, recovered resources from EEE that can be used to satisfy the management requirements under the EEE Regulation include:

- EEE that are reused or refurbished
- materials used or destined to be used by a person for the making of new products or packaging; and
- if the processed material is glass, used as aggregate.

For the purposes of this procedure, recovered resources from batteries supplied with EEE that can be used to satisfy the management requirements under the EEE Regulation include:

- batteries that are reused or refurbished;
- materials used or destined to be used by a person for the making of new products or packaging;
- materials used to enrich soil; and,
- materials used as aggregate that may only account for up to 15 per cent of the management requirements.

Resource recovery includes the recovery of resources from:

- EEE;
- materials derived from the EEE by an EEE processor and sent to a downstream processor for resource recovery;
- batteries supplied with EEE;
- materials derived from the batteries supplied with EEE by a battery processor and sent to a downstream processor for resource recovery.

The weight of the recovered resources must only count once, must not be counted by more than one producer, and cannot be used toward another management requirement under a separate regulation (e.g., Ontario Regulation 30/20: Batteries).

The following cannot be used to satisfy the management requirements under the

EEE Regulation:

- materials derived from any product that is not ITT/AV or lighting, other than the material derived from components, parts or peripherals removed from those products that are ITT/AV or lighting;
- materials derived from EEE that were not used and collected in Ontario;
- materials that are land disposed;
- materials that are incinerated;
- materials that are used as fuel or a fuel supplement; and
- materials that are stored, stockpiled, used as a daily landfill cover, otherwise deposited on land.

“Recycling efficiency rate” (RER), as defined in the EEE Regulation, means the ratio of the weight of resources recovered from EEE received by an EEE processor, to the weight of EEE received by that EEE processor.

“Information technology, telecommunications and audio-visual equipment (ITT/AV),” as defined in the EEE Regulation, means EEE, of which the primary purpose is collecting, storing, processing, presenting or communicating information, including sounds and images, recording or reproducing sounds and images.

“Lighting”, as defined in the EEE Regulation, means EEE that has the primary purpose of producing light, such as a bulb, lamp, light emitting diode or tube.

### 2.2 Calculation and Verification of RER

Every EEE processor is required to determine the RER, which must be reported to RPRA.

#### a) Calculation of RER

The RER for a calendar year is calculated for ITT/AV and lighting as follows:

$$(R / TW) \times 100\%$$

Where:

“R” is the weight of the recovered resources derived from all EEE received by the processor in a calendar year with the following limitations:

1. Processed glass used as aggregate may only account for up to 15% of the management requirement for ITT/AV
2. Processed glass used as aggregate may only account for up to 50% of the management requirement for lighting.

“TW” is the total weight of all EEE received by the processor in the same calendar year.

If the processor’s facility processes both ITT/AV and lighting, the RER must be calculated separately for ITT/AV and lighting.

If EEE is received by an EEE processor and transferred as intact or unprocessed EEE to another entity for processing, that EEE is not to be included in the calculation of the RER by the EEE processor transferring the EEE. Instead, that EEE is to be included in the calculation of the RER of the EEE processor receiving and processing the EEE.

If an EEE processor separates batteries from the EEE it has received, and sends those batteries to a battery processor, the weight of those batteries must be subtracted from the weight of EEE received by the EEE processor for the purpose of calculating the EEE processor's RER. The weight of those batteries will be included in calculation of the RER of the battery processor receiving and processing those batteries.

If EEE is received by an EEE processor and transferred as intact or unprocessed EEE to another entity for refurbishment, that EEE is not to be included in the calculation of the RER by the EEE processor transferring the EEE.

**b) Downstream processing**

An EEE processor must include the resources recovered from a downstream processor in its RER.

As an example, Processor A receives 100 tonnes of EEE. Processor A separates the components of the EEE with the following results:

- 50 tonnes of metal (to be sent to a smelter)
- 10 tonnes of glass (to be sent a glass recycler)
- 20 tonnes of plastic (to be sent to a plastic recycler)
- 20 tonnes of batteries (to be sent to a battery processor)

*The smelter is not a downstream processor*

All 50 tonnes sent to the smelter count as recovered resources. Processor A has recovered 50 tonnes that can count as recovered resources in the RER formula above.

*The glass recycler is a downstream processor*

Assuming the glass recycler's verified efficiency is 50%, 5 out of the 10 tonnes sent from Processor A is destined to be used to make new glass product. Therefore, Processor A can count those 5 tonnes as recovered resources in the RER formula above.

*The plastic recycler is a downstream processor*

Assuming the plastic recycler's verified efficiency is 50%, 10 of the 20 tonnes sent from processor A is destined to be used to make new products or packaging. Therefore, processor A can count those 10 tonnes as recovered resources in the RER formula above.

*The battery processor is not a downstream processor*

Since the weight of batteries separated from EEE received by the EEE processor is sent to a battery processor, that weight is excluded from the calculation of the EEE processor's RER and the weight of recovered resources from those batteries is also excluded. It will be up to the battery processor to process and report the management outcomes to RPRA in accordance with the Batteries Regulation.

Out of the 100 tonnes received by the EEE processor, 20 tonnes of batteries is subtracted. Out of the remaining 80 tonnes, 65 tonnes of resources were recovered in total and the EEE processor can report a RER of 81.25%.

The Batteries Regulation requires that, beginning in 2023, all battery processors, including a battery processor that may not be required to register and report, must have an average RER, calculated and verified in accordance with the Registry

Procedure – Verification and Audit for batteries, of at least:

- 80%, for primary batteries weighing 5kg or less, and
- 70%, for rechargeable batteries weighing 5kg or less.

### c) RER requirements and timing considerations

For the 2021 and 2022 performance periods for ITT/AV and the 2023 and 2024 performance periods for lighting, producers who choose to meet their resource recovery obligation using the services of an EEE processor, directly or through a PRO, may use any EEE processor that is registered with RPRA.

The EEE Regulation requires that, beginning in 2023 for ITT/AV and 2025 for lighting, all EEE processors must have an average RER, calculated and verified in accordance with this procedure, of at least:

- 80% for ITT/AV;
- 50% for lighting; and
- 90% for mercury removed from lighting.

A registered ITT/AV processor's first report must be submitted to the Registrar no later than April 30, 2022. In this first report, the EEE processor must include a verified RER for the 2021 calendar year.

A registered lighting processor's first report must be submitted to the Registrar no later than April 30, 2024. In this first report, the EEE processor must include a verified RER for the 2023 calendar year.

The list of EEE processors that meet the RER thresholds, based on this first report, will be published on the Registry and communicated to registered producers and PROs as noted in the chart below:

| Annual Report | Year reported on | Approved processor list published | Processor approval period |
|---|---|---|---|
| April 30, 2022 (ITT/AV) | 2021 | June 30, 2022 | 2023 to 2025 |
| April 30, 2024 (lighting) | 2023 | June 30, 2024 | 2025 |

For the 2023 to 2025 for ITT/AV and 2025 for lighting performance periods, producers, and PROs on behalf of producers, who are meeting EEE management obligations using recovered resources from EEE processing, may only do so with an EEE processor that meets the RER calculation and verification requirements described in this procedure, and is on this list.

This list will be updated to reflect new market entrants.

If an EEE processor did not process ITT/AV prior to 2022 or lighting prior to 2024, the EEE processor must contact the Registrar, by email to registry@rpra.ca, to confirm the appropriate RER data to be used in place of 2021 or 2023 RER data.

Following the April 30, 2022, report for ITT/AV and the April 30, 2024, report for lighting, EEE processors must submit an annual report no later than April 30 every year, which must include a verified RER for the previous calendar year.

The verified RERs will be averaged by the Registrar every three years and an updated list of EEE processors that meet the RER requirements, based on this average, will be published on the Registry and communicated to registered producers and PROs by June 30 of every third year, as noted in the chart below:

| Annual Report | Years reported on | Approved processor list published | Processor approval period |
|---|---|---|---|
| April 30, 2023<br>April 30, 2024<br>April 30, 2025 | 2022 to 2024 for ITT/AV (three-year average RER);<br>2023 and 2024 for lighting (two-year average) | June 30, 2025 | 2026 to 2028 |
| April 30, 2026<br>April 30, 2027<br>April 30, 2028 | 2025 to 2027 for either<br>ITT/AV or lighting (three-year average RER) | June 30, 2028 | 2029 to 2031 |
| **And so on** | | | |

For each three-year period, producers, and PROs on behalf of producers, who are meeting EEE management obligations using recovered resources from EEE

processing, may only do so with an EEE processor that meets the RER calculation and verification requirements set out in this procedure, and is on the list for that period.

The list will be updated to reflect new market entrants.

If an EEE processor is a new entrant at any time after 2022 for ITT/AV or 2023 for lighting, the EEE processor must contact the Registrar, by email to registry@rpra.ca, to confirm the appropriate RER data to be used to establish the EEE processor's average RER.

### d) Verification of RER

The RER must be verified by a licensed engineering practitioner who holds a license, limited license or temporary license under the Professional Engineers Act, R.S.O. 1990, c. P.28. The verifier must prepare a verification report which must include:

- a description of the methodology used by the verifier;
- the information reviewed by the verifier; and
- the results of the verification.

The EEE processor must submit the verification report on or before April 30 of each reporting year as part of their annual report.

## 2.2 Management of EEE

Where the EEE Regulation requires a producer to audit the practices and procedures implemented to comply with the management requirements in the applicable years, the audit must be carried out by an independent auditor, who is licensed or holds a certificate of authorization under the Public Accounting Act, 2004 and in accordance with the procedure set out in this Procedure. The audit report prepared by the auditor must include an opinion on the completeness and accuracy of the reported data.

### Applicable Assurance Standard

All reports which include processing by an EEE processor must be reasonable assurance reports prepared in accordance with the Canadian Standard on Assurance Engagements 3000 (CSAE 3000), Attestation Engagements Other than Audits or Reviews of Historical Financial Information. As per CSAE 3000, "a reasonable assurance engagement may be referred to as an audit engagement" therefore the terms 'audit' and 'auditor' will be used throughout the rest of this document.

Where a producer has retained the services of a PRO, the PRO can arrange for the independent auditor to undertake the audit report on the producer's behalf. Whereas that PRO has more than one producer client, a single audit report may be submitted on behalf of all their producer clients.

In reaching an opinion, the auditor is expected to:

- Assess and document the reasonableness of the EEE producer's methodology, or the PRO's methodology where a producer has retained a PRO, to develop the data that is required to be prepared and submitted to RPRA;
- Obtain and review supporting evidence, as required.

## 3.0 Recovery Credits Transferred

The regulation requires that recovered weight be audited in accordance with this procedure every three years.

In 2025, RPRA released a new compliance guideline (Collection System and Minimum Management Requirement Guideline) to support producers and PROs in understanding how to meet minimum management requirements, including through the buying and selling "recovered weight" and "performance credits".

If a producer or PRO intends to sell performance credits to another producer or PRO, they must audit the recovered weight in accordance with this procedure prior to sale.

This means that provided the performance credits have been audited in accordance with the applicable procedure prior to sale, they can count toward a producer's minimum management requirement.

A producer or PRO selling performance credits must provide the purchaser with a letter from their third-party auditor who conducted the audit stating that all the recovered resources meet the standards set out in the applicable procedure.

Additional information is available in the Collection System and Minimum Management Requirement Guideline.

## Appendix A: ITT/AV Weight Conversion Factors

The examples provided in the table below are not exhaustive. It is not intended to capture all obligated ITT/AV under the regulation.

Note: Producers must report using actual weight if weight conversion factor is not available.

| Weight conversion category | Weight conversion factor (kgs) | Examples |
|---|---|---|
| **Small IT Equipment/Computer Peripherals** | 0.4 | **Computer peripherals:** keyboard, mouse, webcams, modems, routers, pc's docking station<br><br>**External drives and memory:** external DVD/optical drives, CD writers, external disk drives, USB sticks, memory cards<br><br>**POS peripherals:** card reading appliance, money authenticator<br><br>**Small IT equipment:** calculators (including those that have printing capabilities), translating devices, except portable translating devices (see Portable Audio and Video), laser pointers<br><br>**Other:** power supply, adaptors<br><br>**Not included:** battery chargers (see Small Personal Electronics), headphone/microphones (see Small Personal Electronics) |
| **Desktop PCs** | 8.77 | **Desktop PCs:** Desktop personal computers, all-in-on computers, data processing machines, central processing unit, thin and zero clients, microcomputer, minicomputers<br><br>**Not included:** standalone monitors (see Flat Display Panel Monitors)<br><br>For any accessories/peripherals sold bundled with a desktop computer, each relevant weight conversion factor should be used |

| | | |
|---|---|---|
| **Portable Computers (laptops and tablets)** | 0.85 | **Portable Computers:** Laptops, notebooks, netbooks<br><br>**Tablets:** slates, mini tablets, phablets<br><br>**Not included:** e-readers (see Portable Audio and Video) |
| **Desktop/Countertop Printers (includes printer cartridges sold with)** | 10.32 | **Desktop Printers/Copiers/Scanner/Fax:** combination printer/copier/scanner/fax, desktop copiers, answering machines/fax combinations, inkjet printers, photo printers, laser printers, matrix printers, 3D-printers, picture scanners, fax machines<br><br>**Other printers:** thermal printers, pricing devices, label printers<br><br>**Other:** typewriters |
| **Desktop Printer Ink Cartridges** | 0.12 | |
| **Non-Cellular Telephone and Answering Machines** | 0.45 | **Telephones:** Cordless telephones, telephone sets, interphone, answering machines, videophones, telephone switchboard (small)<br><br>**Other:** two-way radios, baby monitors without video (see Flat Display Panel Monitor for video baby monitors) |
| **Mobile Phones** | 0.09 | **Mobile phone:** Cellular phones, smartphones<br><br>**Other:** pagers, personal assistant, PDA |
| **IT Equipment, including wide format printers** | 48.02 | **IT equipment:** servers, workstations, microfilm readers, electric multimedia table, professional electrical cabinet, ticket detector, barcode scanner, check filler, binding machine, accounting machines, postage-franking machines, ticket-issuing machines<br><br>**Wide format printers:** blueprint devices, plotters |

| | | |
|---|---|---|
| **Floor Standing Printers** | 122.86 | Large multi-functionals, floor-standing copiers/printers |
| **Toner Cartridges for floor standing multi-functional equipment** | 0.84 | |
| **Flat Display Panel Monitors** | 5.5 | LCD, LED, OLED monitors<br><br>**Other:** game screens, digital photo displays, parts of LCD monitors, indicator panels, video baby monitors<br><br>**Not included:** TVs (see Flat Display Panel TVs – appropriate size) |
| **Small Personal Electronics, including chargers** | 0.39 | **Small personal electronics:** Headphones, earphones, microphones, headphone/microphone combinations, Bluetooth headsets<br><br>**Remote controls** (except those for use with game consoles – see Video Game Devices)<br><br>**Chargers:** Battery charger, charger for primary and secondary batteries<br><br>Not included: power supply, adaptors, batteries accumulators (see Small IT) |
| **Portable Audio and Video** | 0.23 | **Audio Players:** MP3 players, portable radios, portable CD/DVD/players, world receivers, clock radios, alarm cd-radios<br><br>**Portable Speakers** (for other speakers see Speakers)<br><br>**Car displays and navigation:** Portable navigation, navigation devices with monitors, GPS devices<br><br>**E-readers**<br><br>**Other:** portable translation device, tape recorder, voice recorders, karaoke machine |

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|---|---|---|
| **Non-Portable Audio Recording and Playing Devices** | 3.73 | **Non-portable audio players/recorders:** radios, Hi-Fi, CD-players/recorders, car stereos, record players, MP3/CD players, tuners, minidisc players/recorders, tape decks |
| **Musical Instruments** | Use actual weight | **Musical instruments:** digital piano/keyboard/pianoforte, electric guitar, electrical organ, electrical accordions, synthesizers<br><br>**Musical peripherals:** equalizer, audio delay, sound processor, sound mixer, effects pedal, music docking station<br><br>**Other:** amplifiers |
| **Video and Projectors (incl. antennas and receivers)** | 2.7 | **Video players and recorders:** DVD-player, DVD-recorder, laser disc player, blue-ray player, video-DVD player combination,<br><br>**Cameras:** cinematographic and television cameras (for other cameras see Cameras)<br><br>**Projection equipment:** cinematographic projectors, overhead projectors, video projectors, slide projector<br><br>**Antennas and receivers:** satellite receiver, satellite dish, cable TV, set-top box antenna, signal amplifier, antenna, satellite power amplifier, broadband amplifier, TNT receiver, satellite demodulator |
| **Speakers** | 2.14 | **Speakers:** single and multiple loudspeakers, multimedia speaker, small loudspeaker MP3 player<br><br>**Other:** megaphone<br><br>**Not included:** portable speakers (see Portable Audio & Video) For professional speakers use actual weights |
| **Cameras, including security cameras** | 0.2 | **Cameras:** Digital photo cameras, electrical still picture camera, camera lens, DSLR camera, camcorder/video recorder, video camera, security cameras |

| | | |
|---|---|---|
| | | **Not included:** cinematographic and television cameras (see Video and Projectors) |
| **Flat Display Panel TVs less than or equal to 45 inches** | 10.2 | LED, LCD, Plasma, OLED televisions<br><br>**Other:** TV-DVD combination, TV-tuner combination, TV-video combination, portable TV<br><br>**Not included:** monitors (see Flat Display Panel Monitors)<br><br>For any accessories/peripherals sold bundled with a TV, each relevant weight conversion factor should be use |
| **Flat Display Panel TVs greater than or equal to 46 inches** | Use actual weight | LED, LCD, Plasma, OLED televisions<br><br>**Other:** TV-DVD combination, TV-tuner combination, TV-video combination, portable TV<br><br>**Not included:** monitors (see Flat Display Panel Monitors)<br><br>For any accessories/peripherals sold bundled with a TV, each relevant weight conversion factor should be use |
| **Video Game Devices, including portable and handheld devices** | 0.48 | Game consoles for use with TV or monitor, portable video game devices, game console accessories, handheld video game devices. |
| **Drones** | Use actual weight | Drones with audio-visual equipment |
| **Flat Display Panel TVs greater than or equal to 46 inches** | Use actual weight | LED, LCD, Plasma, OLED televisions<br><br>**Other:** TV-DVD combination, TV-tuner combination, TV-video combination, portable TV<br><br>**Not included:** monitors (see Flat Display Panel Monitors) |

| | | |
|---|---|---|
| | | For any accessories/peripherals sold bundled with a TV, each relevant weight conversion factor should be use |

## Appendix B: Lighting Weight Conversion Factors

The examples provided in the table below are not exhaustive. It is not intended to capture all obligated lighting under the regulation.

Note: Producers must report using actual weight if weight conversion factor is not available.

| Weight conversion category | Weight conversion factor (kgs) | Examples |
|---|---|---|
| **Compact Fluorescent Lamps** | 0.11 | Compact CFL lamp, including retrofit and non-retrofit |
| **Straight Tube Fluorescent Lamps** | 0.23 | Straight fluorescent tube amp HH, straight fluorescent tube amp B2C, tanning lamp, solar, UV facial (lamp only). |
| **Special Lamps** | 0.23 | High pressure sodium lamp, low pressure sodium lamp, professional gas electric light mercury discharge lamp, discharge lamps (excluding fluorescent, hot cathode lamps, mercury or sodium vapor), professional halogen lamp |
| **LED Lamps** | 0.11 | Retrofit LED light, LED lamp with armature, LED lamps (including retrofit LED lamps) |
| **Incandescent Lamps** | 0.085 | Incandescent lamps, incandescent flood lamps |

## Appendix C: Sampling Methodology

Variable sampling is a statistical sampling method that estimates the amount of misstatement in an account balance or class of transactions and compares it to an allowable level of tolerable misstatement. The samples should be randomly selected (unbiased) from the entire population.

The following table sets out the sample sizes required:

| Populations | Sample Size Required |
|---|---|
| **500+** | 60 |
| **250** | 50 |
| **100** | 40 |
| **50** | 30 |
| **10** | 10 |

Note: These sample sizes are based on 95% confidence level and 5% tolerable deviation rate.

## Revision History

| Date | Revisions |
|---|---|
| **Issued July 15, 2020** | N/A |
| **Reviewed March 2023** | Updated to include Batteries and ITT/AV Supply Data Verification Procedures |
| **Reviewed March 2024** | Updated to include Lighting Supply Data Verification Procedure |
| **Reviewed August 2025** | Updated to include cut-off thresholds for small and large lighting producers |
| **Reviewed May 2026** | Updated to:<br>• align with 2025 regulatory amendments with revised verification procedures<br>• revise cut-off thresholds for both small and large EEE producers<br>• implement the calendar year instead of the previous calendar year for both ITT/AV and lighting<br>• remove the Batteries Supply Data Verification Procedure (now captured in its own procedure) |